



# Office of the City Auditor Annual Audit Plan Fiscal Year 2023

January 3, 2022 / Updated May 9, 2022

Honorable Mayor and Members of the City Council:

The City Auditor's Office's annual audit plan focuses on audits that will provide decision-makers with information and recommendations to improve city services, ensure careful use of tax dollars, and enhance public accountability and transparency. Implementation of our audit recommendations can result in improved city services and program performance, reduced or avoided costs, increased revenues, and improved management and controls over public monies and assets.

Our goal is to release six performance audits in Fiscal Year 2023. These are shown in the table on the following page.

**How are audits selected?** The city auditor is responsible for selecting and initiating audits or the City Council as a body can pass a resolution directing the city auditor to conduct a specific audit.

Our audit universe is a city government with a \$1.74 billion budget, 20 departments, nearly 7,100 employees, and a wide range of programs and activities. The City Auditor's Office's process for selecting performance audits considers a variety of factors such as operational, financial, and compliance risks; City Council goals in the citywide business plan; budget and performance information; resident surveys; and our previous audits. We also obtain input and concerns from the Mayor, City Council, and city management, and audit suggestions from the public. Final audit selection is based on available resources, timing, and spreading limited audit resources across the organization.

**Can the annual audit plan be changed?** Yes, the plan is a flexible and dynamic tool subject to review and revision throughout the year. Changes may be based on City Council directives, the city auditor's discretion, staffing changes, emerging issues, or unanticipated events.

**Update.** The City Council passed Ordinance 220216 on 3/24/2022. The ordinance directs the city auditor to conduct a series of audits of the Community Policing and Prevention Fund during fiscal year 2023.

Douglas Jones, CGAP, CIA, CRMA  
City Auditor

### *City Auditor's Office Mission*

- *Conduct independent assessments of the work of city government*
- *Provide elected officials, management, and the public with objective information*
- *Make recommendations to improve city operations*
- *Strengthen city government's accountability to the public*

Office of the City Auditor, Kansas City, Missouri

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## Audits for Fiscal Year 2023

Audit Topic	Council Goal	Audit Objective (Question to Answer)
Central City Economic Development Sales Tax	Finance & Governance	<i>Potential Objective:</i> Audit could review the sales tax district's processes for soliciting, evaluating, and funding projects, or revenues and use of revenues.
Customer Service and Unexplained High Water Usage	Finance & Governance	<i>Potential Objective:</i> Audit could review the Water Services Department's customer service process related to customers with unexplained high water usage or bill adjustments.
<b>New</b> Community Policing and Prevention Fund: 1 <sup>st</sup> Quarter FY2023	Public Safety	<i>Objective:</i> The City Council passed Ordinance 220216 on 3/24/2022. Section 5 of the ordinance directs the city auditor to conduct an audit of the Board of Police Commissioners' efforts to meet the expectations of the City outlined in Sections 1 and 2 of the ordinance and report to the Council as soon as practical after the end of each fiscal quarter.
Community Policing and Prevention Fund: 2 <sup>nd</sup> Quarter FY2023	Public Safety	
Community Policing and Prevention Fund: 3 <sup>rd</sup> Quarter FY2023	Public Safety	
Community Policing and Prevention Fund: 4 <sup>th</sup> Quarter FY2023	Public Safety	
<b>New</b> Community Policing and Prevention Fund	Public Safety	<i>Objective:</i> The City Council passed Ordinance 220216 on 3/24/2022. Section 6 of the ordinance directs the city auditor to conduct an audit of the Police Department agencies or divisions regarding the use of funds outlined in Sections 1 and 2 of the ordinance and shall report the audit results to the Council on or before February 2, 2023.
Public Improvements Advisory Committee (PIAC)	Infrastructure & Accessibility	<i>Potential Objective:</i> Audit could review PIAC funding, use of funds, or processes. <i>Public audit suggestion.</i>
Recruiting, Hiring, and Retaining a Diverse and Qualified Police Workforce	Public Safety	<i>Potential Objective:</i> Audit could examine and compare the Police Department's policies, processes, and efforts for recruiting, hiring, retaining, & promoting a diverse and qualified workforce to recommended practices. <i>Public audit suggestion.</i>
Short Term Rentals	Finance & Governance / Housing & Healthy Communities	<i>Potential Objective:</i> Audit could evaluate the city's Short Term Rental program processes, permits, enforcement, or revenues. <i>Public audit suggestion.</i>
Urban Forest	Infrastructure & Accessibility	<i>Potential Objective:</i> Audit could evaluate progress made towards implementing the Urban Forest Master Plan passed by the City Council in 2018 or compare maintenance and replanting practices of city-owned trees to recommended practices.

Potential Objective Note: A final audit objective will be determined following our initial audit planning work.

**Potential Future Audit Topics** (possible audits we may begin later in Fiscal Year 2023 for completion in Fiscal Year 2024)

<b>Future Audit Topic</b>	<b>Council Goal</b>
Boards and Commissions Good Governance Practices Assessment	Finance & Governance
Chapter 100 Bond Projects	Finance & Governance
Customer Service and Notification of Water Services Work	Finance & Governance / Infrastructure & Accessibility
Follow Up Audit - TBD	TBD
Outside Agencies - Use of Funds and Performance	Finance & Governance
Police Early Intervention System	Public Safety
Recruiting, Hiring, and Retaining a Diverse and Qualified City Workforce	Finance & Governance
Recycling	Housing & Healthy Communities
Worker’s Compensation Program	Finance & Governance

*Audit suggestions from the public do matter. Send us your audit suggestions and ideas. <https://www.kcmo.gov/city-hall/departments/city-auditor-s-office/submit-audit-ideas>*